

April 7, 2010

Chief Section of Administration Surface Transportation Board 395 E. St, SW Washington, DC 20423

RE: STB Ex Parte No. 558 (Sub-No 13), Railroad Cost of Capital – 2009

Dear Sir/Madam:

Union Pacific Railroad Company intends to participate in the above-captioned proceeding by filing comments in conjunction with the Association of American Railroads and other Class I Railroads.

Service of any comments filed by other parties should be sent directly to Union Pacific Railroad Company, addressed as follows:

J. Michael Hemmer
Louise A. Rinn
Union Pacific Railroad Company
Law Department
1400 Douglas Street, Mail Stop 1580
Omaha, NE 68179

Very truly yours,

Louise Anne Rinn Associate General Counsel 7